

1 **WAGANAKISING ODAWAK STATUTE**
2 **OFFICE OF FINANCE AND REVENUE**
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5 **SECTION I. PURPOSE**
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7 The purpose of this Statute is to establish the Office of Finance and Revenue under the
8 Little Traverse Bay Bands of Odawa Indians Legislative Branch and repeals and replaces Office
9 of the Treasury, WOS 2011-013.
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12 **SECTION II. DEFINITIONS**
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14 **A.** “Appropriation and Finance Committee” means the Tribal Council committee established
15 by Statute.
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17 **B.** “Legislative Branch” or “Tribal Council” means the elected body created under Article
18 VII of the Little Traverse Bay Bands of Odawa Indians Tribal Constitution.
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20 **C.** “LTBB” or “Tribe” means the Little Traverse Bay Bands of Odawa Indians or the
21 Waganakising Odawa.
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24 **SECTION III. AUTHORITY AND DUTIES**
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26 **A.** The Office of Finance and Revenue shall have the authority and duty to provide Tribal
27 Council professional financial services of the Tribe regarding revenue, appropriation of funds,
28 budget process, including but not limited to the following:
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- 30 1. Coordinate and prepare the annual capital and operating budgets.
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- 32 2. Assist Tribal Council and the Accounting Department with the indirect cost
33 proposal.
34
- 35 3. Assist Tribal Council with the budget formulation process.

- 1 **4.** Accumulate operational and industry research data along with the continuous
2 analysis of Tribal Departments, Boards, and Enterprise performance.
- 3
- 4 **5.** Assist Tribal Council in reviewing business proposals, land acquisitions and other
5 economic development projects as assigned.
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- 7 **6.** Prepare various labor analysis reports.
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- 9 **7.** Prepare special analysis as requested (modeling, quantitative and qualitative
10 analysis).
- 11
- 12 **8.** Collect, format, analyze, and information utilized for research into proposed
13 business ventures and other economic development opportunities.
- 14
- 15 **9.** Prepare budget forecasting, assessing current revenue trends and expenses.
- 16
- 17 **10.** Prepare forecasts of revenue, expense and cash flow projections.
- 18
- 19 **11.** Assist in research and development of new ideas, concepts or applications that
20 would enhance financial and operational efficiency of the Tribe and/or its enterprises.
- 21
- 22 **12.** Monitors on-going projects for budget variances and return on investment.
- 23
- 24 **13.** Assist with development of marketing, financial and business plans.
- 25
- 26 **14.** Assist with developing strategy for implementation of new business concepts.
- 27
- 28 **15.** Support Management's planning and decision-making by identifying, maintaining,
29 and evaluating information; and recommending actions.
- 30
- 31 **16.** Develop analysis tools for Department heads and managers to evaluate monthly
32 financial performance, comparing actual results to forecasts and budgets as well as trend
33 analysis.
- 34
- 35 **17.** Provide analysis for capital expenditure decisions including buy vs. lease versus
36 rent decision making.

1 **18.** Assist in the preparation of monthly profitability and performance ratio analysis
2 of existing and potential enterprises and businesses.

3
4 **19.** Prepare financial analysis or special projects as directed.
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6 **20.** Identify grant programs to apply for related to economic development and
7 revenue generation opportunities and communicate and work with existing grant writers
8 in following up with potential opportunities.
9

10 **21.** Assists in preparation of special studies, analyses and recommendations in areas
11 such as budgets, forecasts, financial plans, statistical reports and business forecasts.
12

13 **22.** Review periodically the governmental check register for inconsistencies.
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15 **B.** The Office of Finance and Revenue shall have the authority to receive all financial
16 records of the Tribe and related LTBB entities, enterprises, chartered corporations, departments,
17 divisions, commissions, board, committees, programs, grants and contractors. The requested
18 records shall be made available within a reasonable period of time.
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20 **C.** The Office of Finance and Revenue shall have the authority to request information
21 related to finances from LTBB entities, enterprises, chartered corporations, departments,
22 divisions, commissions, board, committees, programs, grants and contractors. The requested
23 information shall be made available within a reasonable period of time.
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25 **D.** Establish and maintain all necessary liaison and communication with the officials of the
26 Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions,
27 commissions, board, committees, programs, grants and contractors, and state and federal
28 agencies for the furtherance and accomplishment of the purpose of the office.
29

30 **F.** Coordinate with the Executive, Judicial Branches, Prosecutor and Election Board in the
31 development of accounting, budget formulation, and financial-related policies.
32

33 **G.** Be responsive to the requests of Tribal Council for specific information, providing
34 management advisory services to the LTBB regarding finances, cash liquidity for current and
35 future obligations, economic development, budgets and budget formulation processes, and
36 compliance with financial documents and obligations.

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2 **H.** Serve as one of the principal advisors to the Tribal Council regarding accounting, systems
3 and policies.
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5 **I.** Exercise supervisory control and direction of all personnel within the office and maintain
6 the highest standards of quality, ethics, independency and confidentiality. Review, modify and
7 approve programs, reports and recommendations. Schedule and prioritize audits.
8

9 **J.** Represent the Office of Finance and Revenue in legislative planning on behalf of the
10 Tribal Council.
11

12 **K.** Represent the LTBB government within the areas of the responsibility and authority of
13 the office and as authorized by the LTBB Tribal Council, in relations with all persons and
14 organizations outside the LTBB, and in matters relating to cooperative activities with state or
15 federal agencies
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17 **L.** Provide, to the extent necessary, training programs and library resources for the
18 development of a well-qualified professional staff. Maintain a continuing education program
19 designed to qualify staff personnel to meet the government standards.
20

21 **M.** Enter into agreements, as deemed necessary with LTBB, state or federal departments or
22 offices for the sole purpose of accomplishing the objectives of the office, subject to review by
23 and approval of the Tribal Council.
24

25 **N.** Delegate authority to members of the staff as, and when, necessary.
26

27 **O.** Report directly to Tribal Council or its designee on all operational issues and be
28 responsible thereto for the accomplishment of the purposes of the office.
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31 **SECTION IV. INTERNAL ORGANIZATION** 32

33 **A.** The Department shall begin operations with currently employed Treasury office staff as
34 designated by Tribal Council.
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2 **B.** All other personnel shall be hired and compensated pursuant to LTBB policies and
3 procedures relating to qualifications, experience, Odawa preference, salaries, etc.
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7 **SECTION V. SAVINGS CLAUSE**
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9 In the event that any phrase, provision, part, paragraph, subsection or section of this
10 statute is found by a court of competent jurisdiction to violate the Constitution, laws or
11 ordinances of the Little Traverse Bay Bands of Odawa Indians, such phrase, provision, part,
12 paragraph, subsection or section shall be considered to stand alone and to be deleted from this
13 statute, the entirety of the balance of the statute to remain in full and binding force and effect.
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16 **SECTION VI. EFFECTIVE DATE**
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18 Effective upon signature of the Executive or shall be deemed enacted if not expressly
19 vetoed by the Executive within thirty (30) days of submission. The Tribal Council may, by an
20 affirmative vote of seven (7) members of the Tribal Council, override a veto by the Executive.
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